

## STATE INCOME WITHHOLDING INFORMATION

State/ Contact Info	When to Start Withholding	When to Send Payment ("within" the # of days stated, after payday)	Mandatory Deductions	Exception to Federal CCPA Limits	Allocation of Orders/ Priority Scheme	When to Send Termination Notice (of employees with orders only)	How Long to Retain Order After Employee's Termination	Maximum Admin Fee (optional)
<b>Alabama</b> (334) 864-2309 Janice Grubbs jgrubbs@dhr.state.al.us	Immediately upon receipt	7 business days	Federal, state, city taxes, FICA	None	Prorate	Promptly	No law or policy	\$2 per month
<b>Alaska</b> (907) 269-6900	1 <sup>st</sup> payday after receipt	7 business days	Federal, state, city taxes, FICA, mandatory retirement plans	40% of disposable income; may go up to 65% when good cause is determined by agency as outlined in Alaska Admin. Code	Prorate	Promptly	3 years after termination	\$5 per payment
<b>Arizona</b> Customer Service Employer Line (602) 274-3792	1 <sup>st</sup> pay period occurring 14 days after date of notice	2 business days	Federal, state, local income taxes, FICA, Medicare taxes	50% of disposable income	Prorate	10 days after termination	At least 90 days	\$1 per payment or \$4 per month, whichever is greater
<b>Arkansas</b> (501) 682-8710 Mary Smith mary.e.smith@ocse.state.ar.us	1 <sup>st</sup> pay period occurring 14 days after date notice was mailed	Payday	Federal, state, local income taxes, FICA, Medicare, Railroad Retirement, medical insurance for dependent children	None	Prorate	Immediately	Keep on file until notified	\$2.50 per payment

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<b>California</b> (916) 464-5055 Monisha Avery Monisha.avery@dcss.ca.gov	10 days after receipt	7 business days	Federal, state and local taxes; FICA; Medicare; and disability insurance; union dues and payments to public employees' retirement systems, provided that the deductions are required as a condition of employment	Cannot exceed 50% of disposable earnings; or 25% (may be lower by written agreement) of state disability, temporary worker's compensation benefits, or unemployment benefit payments.	Prorate	Within 10 days	No law or policy	\$1 per payment
<b>Colorado</b> (720) 927-5000 child.support@state.co.us	14 business days after order is mailed to employer	7 business days	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	Keep on file until notified by child support agency	\$5 per month (from remainder of employee's income after deductions and withholding)
<b>Connecticut</b> www.ctchildsupport.com	1 <sup>st</sup> pay period after 14 days from service	7 business days	Federal , state city taxes, FICA, normal retirement contributions	85% of 1 <sup>st</sup> \$145 per week of disposable income is exempt from withholding; only \$123.25 if income is equal or greater than \$145 (if income < \$145, 85% is calculated from disposable income)	Prorate	Promptly	No retention unless employee may return at a later date	No provision

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<b>Delaware</b>  (302) 326-6024 Janet Loper jloper@state.de.us	7 days after 1 <sup>st</sup> payday after receipt	On or before payday	Federal, state, city taxes, FICA, mandatory retirement, union dues, public assistance payments, tax refunds	None	Prorate	No timeframe specified	No law or policy	No provision
<b>District of Columbia</b> (202) 879-1383 Roderick Norris	7 business days after payday	Payday	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	No law or policy	\$2 per payment
<b>Florida</b> (800) 622-5437 DORCSE@dor.state. fl.us	1 <sup>st</sup> pay period occurring 14 business days after date notice was posted	2 days	Federal, state, city taxes, FICA	None	Prorate	Promptly	No law or policy	\$5 for 1 <sup>st</sup> payment, \$2 per payment thereafter
<b>Georgia</b> (404) 657-3864 Angelo Bonito ambonito@dhr.state. ga.us	1 <sup>st</sup> pay period occurring 14 business days after date order is mailed	2 business days	None	None	Prorate	Promptly	No law or policy	\$25 for set-up fee for 1 <sup>st</sup> payment, \$3 for all others
<b>Guam</b> (671) 475-3360 Diane Blas Diane.blas@guamcse.net			Federal, state, city taxes, FICA	60% of disposable income if NCP has no other family; 50% with another family	Pay equal amount		Notify agency if employee s terminated	No provision

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<b>Hawaii</b> (808) 692-7000	1 <sup>st</sup> pay period within 7 days from mailing	5 business days	Federal, state, city taxes, FICA	None	Prorate	Immediately	Keep order until notified by IV-D	\$2 per payment
<b>Idaho</b> Don McElDowney (208) 334-0605 (208) 334-5814 mceldown@idhw.state.id.us	1 <sup>st</sup> pay period after receipt	7 business days	Federal, state, city taxes, FICA, union dues, other non- voluntary deductions associated with work/business	50% of disposable income	Prorate	Promptly	Keep until notified	\$5 per payment

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<b>Illinois</b> (217) 782-1380 Robert Hopp AIDLSU@mail.idpa.state.il.us	1 <sup>st</sup> payday after receipt	7 business days; <b>if remitting for 10 or more employees OR if have 250 employees or more (do not all have to be in IL) and remitting for 1 or more, must send payments ELECTRO NICALLY</b>	Federal, state, city taxes, FICA, union dues, health insurance premiums	None	Prorate	7 days after termination	No law or policy	\$5 per month
<b>Indiana</b> Mike Aronson, Bill Steffen (800) 292-0403	14 business days after order is received	Payday; <b>if remitting for 50 or more employees, must send payments ELECTRO NICALLY</b>	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	No law or policy	\$2 per payment
<b>Iowa</b> (515) 281-8349 Shelley Chambers	10 days after receipt	7 business days	Federal, state, city taxes, FICA	50% of disposable income	Prorate	Promptly	No law or policy	\$2 per payment

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<b>Kansas</b> (785) 296-3237	1 <sup>st</sup> pay period after 14 days from receipt	7 business days	Federal, state, city taxes, FICA and other retirement and disability contributions	None	Divide equally	Promptly	No law or policy	Lesser of \$5 per pay period or \$10 per month
<b>Kentucky</b> (502) 564-2285, ext. 4428 Barbara Wright Barbara.wright@mail.state.ky.us	1 <sup>st</sup> pay period after 14 business days after date of notice	7 business days	Federal, state, city taxes, FICA	None	Prorate	Promptly	No law or policy	\$1 per payment
<b>Louisiana</b> (225) 342-2521 scox1@dss.state.la.us	1 <sup>st</sup> pay period after receipt	7 business days	Federal, state, city taxes, FICA, retirement, medical, life insurance	50% of disposable income	Prorate	10 days after termination	No law or policy	\$5 per pay period
<b>Maine</b> (207) 287-2886 Ellen Drake ellen.drake@state.me.us	1 <sup>st</sup> payday after receipt	7 business days	Federal, state, city taxes, FICA, state employee's retirement, required union dues	None	Prorate	15 days after termination	Order stands until released by the child support agency	\$2 per payment
<b>Maryland</b> (800) 638-3912 Pam Wilson epinkney@csea.dhr. state.md.us	1 <sup>st</sup> pay period after receipt	7 business days	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	Not required	\$2 per payment

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<b>Massachusetts</b> (800) 332-2733 email via <a href="http://www.mass.gov/dor">www.mass.gov/dor</a>	1st payday more than 3 days after notice	<b>3 days; if remitting for 5 or more employees, must send payments ELECTRO NICALLY</b>	Federal, state, city taxes, FICA and mandatory public employee deductions	50% of disposable income	Prorate	Before next payday following termination	No law or policy	\$1 per payment
<b>Michigan</b> Cheryl Webster (517) 241-5083 <a href="mailto:websterc2@michigan.gov">websterc2@michigan.gov</a>	7 days after service	3 days	Federal, state, city taxes, FICA	None	Prorate	Promptly	No law or policy	No provision
<b>Minnesota</b> Policy Help Desk (800) 657-3890	1 <sup>st</sup> pay period occurring 14 days after receipt	7 business days	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	No law or policy	\$1 per payment
<b>Mississippi</b> <a href="mailto:gclayton@mdhs.state.ms.us">gclayton@mdhs.state.ms.us</a> Genell Clayton	1 <sup>st</sup> pay period within 14 days after service	7 business days	Federal, state, city taxes, FICA, other retirement and disability contributions	None	Prorate	Promptly	Do not retain; return copy of order to agency after termination	\$5 for 1 <sup>st</sup> payment, \$2 per payment thereafter
<b>Missouri</b> (800) 585-9234	2 weeks after the mailing or electronic issuance of notice	7 business days	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	No law or policy; keep order until notified by enforcing authority	\$6 per month

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<b>Montana</b> (406) 444-6893 Julie Bailey jbailey@state.mt.us	1 <sup>st</sup> pay period after receipt	7 business days	Federal, state, city taxes, FICA, employment taxes, mandatory retirement and mandatory union dues	50% of disposable income; if income is not wages, earnings or remuneration for personal services, up to 100% of net income	Prorate	Promptly	Keep order until notified by IV-D that order is terminated or modified	\$5 per month
<b>Nebraska</b> (402) 479-5555 Dan Redler	1 <sup>st</sup> pay period occurring 14 days from date of notice	7 business days	Federal, state city taxes, FICA, mandatory retirement	None	Prorate	30 days after termination	No law or policy	\$2.50 per month
<b>Nevada</b> Customer Service Unit (775) 684-0704	1 <sup>st</sup> pay period occurring 14 days after date notice is mailed	7 business days	Federal, state, city taxes, FICA, union dues, health care for dependents	None	Prorate	Timely	No law or policy	\$3 per payment. Employer also required to collect \$2 per payment (max. \$4 per month) to be sent to State Treasurer no less than quarterly per NRS 31A.080(3); \$2 fee to be deducted from the income due obligor after withholding of child support.

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<b>New Hampshire</b> (603) 271-4750 Sarah Kourian skourian@dhhs.state.nh.us	14 working days after order is mailed to employer	Payday	Federal, state, city taxes, FICA	None	Prorate	15 days after termination	No law or policy	\$1 per payment
<b>New Jersey</b>	1 <sup>st</sup> pay period ending after postmark date	Payday	Federal, state, city taxes, FICA	None	Prorate	Promptly	No law; if employee leaves, notify IV-D	\$1 per payment
<b>New Mexico</b> (505) 827-7242 Tom Spahr	Next payday after service	7 business days	Federal, state, city taxes, FICA; union dues	None	Prorate	No specific provision; governed by federal requirements to send termination notice "promptly"	No law or policy	\$1 per payment
<b>New York</b> (518) 473-0574	1 <sup>st</sup> pay period after 14 days from service	7 business days	Federal, state, city taxes, FICA and local taxes (NYC)	If current support only is due, follow federal CCPA limits. If current support plus arrears are due, withholding is limited to 40% of disposable income.	Prorate	Promptly	Return order to issuer if employee terminates	No provision
<b>North Carolina</b> (919) 255-3892 Sandra Chestnut	1 <sup>st</sup> pay period occurring 14 days after receipt	7 business days	Federal, state, city taxes, FICA, and involuntary retirement contributions	None	Prorate	Promptly	No law or policy	\$2 per payment

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<b>North Dakota</b> (701) 328-3582 Suzanne "Sam" Witkowski sowits@state.nd.us	Next payday after receipt of notice	7 business days	Federal, state, city taxes, FICA	None	Prorate	Within 7 business days of termination	Until notified by child support agency that order has terminated	\$3 per month
<b>Ohio</b> (614) 752-6561 Jacques Saliba	14 business days after date notice was mailed OR 1st pay period occurring 14 business days after date notice was mailed	7 business days	Federal, state, city taxes, FICA	None	Prorate	10 business days after termination	Order to be kept on file until notified by IV-D to terminate or to reduce withholding	\$2 or up to 1% of payment, whichever is greater
<b>Oklahoma</b> (405) 522-2550	Next payday after receipt	7 business days	Federal, state, city taxes, FICA	Not exceeding 50% of disposable income in practice	Prorate	10 days after termination	Orders to be kept on file indefinitely	\$5 per payment; up to \$10 per month
<b>Oregon</b> Employer Assistance Desk (503) 378-2868 www.dcs.state.or.us/employers. htm	1 <sup>st</sup> payday within 5 business days after date of notice	7 business days	Federal, state, city taxes, FICA, worker's compensation, statutory pension contributions	50% of disposable income unless noted otherwise; arrears only cases must retain disposable income of 160 hours x federal minimum wage (FMW) before withholding occurs.)	Prorate	Next payday	Until further notice from court or entity issuing notice	\$5 per order per month

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<b>Pennsylvania</b> (717) 783-8557 Harold Schreiber hschreiber@state.pa.us	1 <sup>st</sup> pay period after 7 days from service	7 business days	Federal, state, city taxes, FICA	None	Prorate	No specific provision; governed by federal requirements to send termination notice "promptly"	No law or policy	2% of payment
<b>Puerto Rico</b> (787) 767-1828 Carmen Arraiza carraiza@asume.gobierno.pr	7 business days after 1 <sup>st</sup> payday	7 business days	Federal, state, city taxes, FICA	None	Divide equally	30 days after termination	Orders to be kept on file until 30 days after termination	Will be stated on order (up to \$1 per payment)
<b>Rhode Island</b> (401) 222-2302 Charles Anthony canthony@cse.state.ri.us	1 week from date received	7 days	Federal, state, city taxes, FICA and Medicare taxes	None	Prorate	10 days after termination	Order remains in effect until modified or terminated by court	\$2 per payment
<b>South Carolina</b> (803) 898-9450 (800) 768-5858 mthigpen@dss.state.sc.us	Next pay period after service	7 business days	Federal, state, city taxes, FICA, other retirement deductions, disability contributions	None	Prorate	20 days after termination	If employee leaves, employer's responsibility ends	\$3 per payment
<b>South Dakota</b> (605) 773-3641 Carmin Sommer carmin.sommer@ state.sd.us	1st payday after receipt	7 business days	Federal, state, city taxes, FICA, Medicare, health insurance premiums for dependents as ordered	50% of disposable income; total amount of arrearage may be withheld from property, money and credits or other income not listed	Prorate	5 days after termination	No law or policy	No Provision <b>[Bill submitted that would allow \$3 per pay period- NOT FINAL]</b>

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<b>Tennessee</b> (615) 313-4880 Kathleen Troope kathleen.troope@ state.tn.us	14 days after date of the order	7 business days	Federal, state, city taxes, FICA and health insurance premiums for dependent	50% of disposable income	Prorate	Promptly	No law or policy	Up to 5% of payment, not to exceed \$5 per month
<b>Texas</b> (512) 460-6380 carolyn.nesbitt@cs. oag.state.tx.us	1 <sup>st</sup> pay period after receipt	Payday; for EFT/EDI payments, no later than 2 <sup>nd</sup> business day after payday	Federal, state, city taxes, FICA, union dues, non- discre-tionary retirement contributions, medical, hospital and disability insurance for employee and dependents	50% of disposable income	Divide equally	7 days after termination	No law or policy	\$10 per month from remaining disposable income only
<b>Utah</b> (801) 536-0352 Elisa LaJeunesse elajeunesse@utah. Gov	1 <sup>st</sup> pay period occurring 5 business days after receipt	7 business days	Federal, state, city taxes, FICA, and Medicare	None	Prorate	5 days after termination	Keep withholding order in place until notified	\$5 per payment, up to \$10/month
<b>Vermont</b> (800) 786-3214 Employer Outreach empl@ocs.state.vt.us	10 days after receipt or next payday	7 business days	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	No law or policy	\$5 per month
<b>Virginia</b> (800) 257-9986 Pat Watson Pat.Watson@dss.virginia.gov	Next payday after service	Payday if by mail; 4 days after payday if via EFT	Federal, state, city taxes, FICA	None	Prorate	Promptly	No specific retention period	\$5 per payment

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<b>Virgin Islands</b> (340) 775-3070 x 3000 Regina DeChabert Ginad_13@hotmail.com			Federal, state, city taxes, FICA	None	Divide equally		Order to be kept until date of termination or modification	Up to \$1
<b>Washington</b> (800) 591-2760	1 <sup>st</sup> payday after receipt	7 days	Federal, state, city taxes, FICA	50% of disposable income	Prorate	Promptly	Discard upon termination	\$10 for 1 <sup>st</sup> payment; \$1 for all others
<b>West Virginia</b> (800) 835-4683 Employer Relations Unit	1 <sup>st</sup> pay period occurring 14 days from date of order is mailed to employer	Payday	Federal, state, city taxes, FICA	None if paying current only; if paying current and arrearage, collection of arrearage cannot exceed 25 % of current support, unless arrearage are over an amount equal to 6 months of support, then withhold an additional \$100/month and continue until employee has no arrearage in any case. If paying on multiple orders, there are maximum percentages of: (1) If the arrearage are owed for twelve (12) weeks or more, the limits are: (A) 45% of the obligor's disposable	Prorate	Promptly	Retain order until notified by child support agency	\$1 per payment

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				<p>earnings if the obligor is supporting another spouse or other dependents; OR                      (B) 55% of the obligor's disposable earnings if the obligor does not have another spouse or other dependents.                      (2) If no arrears exist or the arrearage owed is for less than twelve (12) weeks, the limits are:                      (A) 40% of the obligor's disposable earnings if the obligor is supporting another spouse or other dependents; OR                      (B) 50% of the obligor's disposable earnings if the obligor has no other spouse or dependents.</p>				

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<b>Wisconsin</b> (608) 267-0925 Theola Carter Theola.carter@dwd. state.wi.us	1 <sup>st</sup> pay period after receipt	5 days	Federal, state, city taxes, FICA	None	Prorate	10 days after termination	Retain until notified by child support agency	Actual costs up to \$3 per payment
<b>Wyoming</b> (307) 777-5653 Jay Mullendore Jmulle1@state.wy.us	1 <sup>st</sup> pay period after service	7 business days	Federal, state, city taxes, FICA, dependent health care coverage, mandatory pension deductions, other child support	None	Prorate	30 days after termination	No law or policy	\$5 per payment

**NOTE:**

Day limits are maximum number of days; i.e., "7 days after payday" means within 7 days and "10 days after termination" means within 10 days.